UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF MICHIGAN SOUTHERN DIVISION

MICHAEL J. QUILLING,	
Plaintiff,	
	File No. 1:03-CV-236
V.	HON. ROBERT HOLMES BELL
TRADE PARTNERS, INC., et al.,	

ORDER APPROVING REPORT AND RECOMMENDATION

Defendants.

Magistrate Judge Ellen S. Carmody filed a Report and Recommendation on December 15, 2006 (Docket # 1512), recommending that the Receiver's motion to vacate in part orders allowing "A" claims and motion to allow corrected "A" claims (Docket # 1495) be granted. No objections have been filed pursuant to 28 U.S.C. § 636(b)(1)(C). The Court agrees with the recommendation. Accordingly,

IT IS HEREBY ORDERED that the December 15, 2006, Report and Recommendation (Docket # 1512) is APPROVED AND ADOPTED as the opinion of this Court.

IT IS FURTHER ORDERED that the Receiver's motion to vacate in part orders allowing "A" claims and motion to allow corrected "A" claims (Docket # 1495) is GRANTED.

IT IS FURTHER ORDERED that the following orders allowing "A" claims, Docket

#'s 579, 725, 909, 1038, and 1096, are VACATED IN PART only as they pertain to the

13 claims listed on Exhibit A attached hereto.

IT IS FURTHER ORDERED that the 13 claims listed on Exhibit A are ALLOWED

AS UNSECURED CLAIMS against the Receivership estate in the amounts shown in the

"Correct Amount" column on Exhibit A.

Date: January 25, 2007 /s/ Robert Holmes Bell

ROBERT HOLMES BELL

CHIEF UNITED STATES DISTRICT JUDGE